## AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:
Listing of Claims:

Claim 1 (Currently Amended). An accounting system including an accounting center and a terminal device for communicating with the accounting center, comprising:

- a first memory for storing included in the terminal device and adapted to store accounting point information;
- a second memory for storing included in the terminal device and adapted to store information received from an external source external to the terminal device;
- a <u>first</u> controller <u>for updating included in the terminal</u> <u>device and formed to update</u> the accounting point information stored in the first memory and <u>for updating</u> to update attributes of the received information when the received information is stored in the second memory,

wherein when the received information is stored into the

second memory the <u>first</u> controller reduces the accounting point information stored in the first memory and updates the attributes of the received information from an unavailable state to an available state; and

a second controller for transmitting included in the terminal device and formed to transmit the accounting point information stored in the first memory to the accounting center and for setting to set the accounting point information to an initial value based on an accounting processing status, received by the terminal device from the accounting center, corresponding to the accounting point information, wherein the accounting center performs an accounting process based on the accounting point information transmitted from the terminal device.

Claims 2-3 (Canceled)

Claim 4 (Currently Amended). The accounting system as claimed in claim 1, wherein when the accounting point information stored in the first memory is below a minimum for the <u>first</u> received information stored in the second memory, the controller performs control so that the attributes of the

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received information are held in the unavailable state to a user.

Claim 5 (Previously Presented). The accounting system as claimed in claim 1, wherein when the accounting point information stored in the first memory is below a minimum for the received information stored in the second memory, the second controller transmits the accounting point information stored in the first memory to the accounting center and sets the accounting point

information stored in the first memory at the initial value based on the status of accounting processing corresponding to the accounting point information.

claim 6 (Canceled).

Claim 7 (Previously Presented). The accounting system as claimed in claim 1, further comprising a third controller for making a request for purchasing the accounting point information to the accounting center and updating the accounting point information stored in the first memory based on the accounting processing status corresponding to the

accounting point information received from the accounting center.

Claims 8-12 (Canceled).